Docket No.: 19036/41350

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Hiroshi Kubota

Application No.: 10/550,318 Confirmation No.: 1107

Filed: November 17, 2006 Art Unit: 2832

For: Sound Wave Guide Structure for Speaker System Examiner: E. San Martin

and Horn Speaker

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

INTRODUCTORY COMMENTS

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

In response to the non-final Office Action dated August 13, 2008, please enter the amendments and consider the remarks set forth below:

Amendments to the Claims are reflected in the Listing of Claims which begins on page 3.

Remarks/Arguments begin on page 7.